

116TH CONGRESS
1ST SESSION

H. R. 3717

To amend the Internal Revenue Code of 1986 to terminate the designation of income tax payments to the Presidential Election Campaign Fund and to provide for the designation of income tax payments to the Border Wall Trust Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 11, 2019

Mr. GREEN of Tennessee (for himself, Mr. MASSIE, Mr. GAETZ, Mr. BILIRAKIS, Mr. GIBBS, Mr. ROY, Mr. NORMAN, Mr. HIGGINS of Louisiana, Mr. HICE of Georgia, Mr. BAIRD, Mr. PENCE, Mr. TURNER, Mr. BUCHANAN, Mr. RESCHENTHALER, Mr. RUTHERFORD, Mr. WOMACK, Mr. BIGGS, Mr. KELLY of Mississippi, Mr. JOHNSON of Louisiana, Mr. STIVERS, Mr. RIGGLEMAN, Mr. BURCHETT, Mr. SMITH of Missouri, Mr. BUDD, Mr. DUNN, Mr. MCKINLEY, Mr. CLINE, Mr. ROGERS of Alabama, Mr. SHIMKUS, Mr. COMER, Mr. HARRIS, Mr. DAVIDSON of Ohio, Mr. YOHO, Mr. WALKER, and Mr. SPANO) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to terminate the designation of income tax payments to the Presidential Election Campaign Fund and to provide for the designation of income tax payments to the Border Wall Trust Fund, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Dollars for the Wall
3 Act”.

4 **SEC. 2. TERMINATION OF DESIGNATION OF INCOME TAX**
5 **PAYMENTS TO THE PRESIDENTIAL ELECTION**
6 **CAMPAIGN FUND.**

7 (a) IN GENERAL.—Section 6096 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

10 “(d) TERMINATION.—This section shall not apply to
11 taxable years beginning after December 31, 2018.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2018.

15 **SEC. 3. DESIGNATION OF INCOME TAX PAYMENTS TO BOR-**
16 **DER WALL TRUST FUND.**

17 (a) IN GENERAL.—Subchapter A of chapter 61 of the
18 Internal Revenue Code of 1986 (relating to information
19 and returns) is amended by adding at the end the fol-
20 lowing new part:

21 **“PART IX—DESIGNATION OF INCOME TAX**
22 **PAYMENTS TO BORDER WALL TRUST FUND**

“Sec. 6098. Designation to Border Wall Trust Fund.

23 **“SEC. 6098. DESIGNATION TO BORDER WALL TRUST FUND.**

24 “(a) IN GENERAL.—Every individual (other than a
25 nonresident alien) whose income tax liability for the tax-

1 able year is \$3 or more may designate that \$3 shall be
2 paid over to the Border Wall Trust Fund in accordance
3 with the provisions of section 9512. In the case of a joint
4 return of husband and wife having an adjusted income tax
5 liability of \$6 or more, each spouse may designate that
6 \$3 shall be paid to the fund.

7 “(b) INCOME TAX LIABILITY.—For purposes of sub-
8 section (a), the income tax liability of an individual for
9 any taxable year is the amount of the tax imposed by
10 chapter 1 on such individual for such taxable year (as
11 shown on the individual’s return), reduced by the sum of
12 the credits (as shown on such return) allowable under part
13 IV of subchapter A of chapter 1 (other than subpart C
14 thereof).

15 “(c) MANNER AND TIME OF DESIGNATION.—A des-
16 ignation under subsection (a) may be made with respect
17 to any taxable year—

18 “(1) at the time of filing the return of the tax
19 imposed by chapter 1 for such taxable year, or

20 “(2) at any other time (after the time of filing
21 the return of the tax imposed by chapter 1 for such
22 taxable year) specified in regulations prescribed by
23 the Secretary.

24 Such designation shall be made in such manner as the
25 Secretary prescribes by regulations except that, if such

1 designation is made at the time of filing the return of the
 2 tax imposed by chapter 1 for such taxable year, such des-
 3 ignation shall be made either on the first page of the re-
 4 turn or on the page bearing the taxpayer's signature.”.

5 (b) BORDER WALL TRUST FUND.—Subchapter A of
 6 chapter 98 of such Code (relating to establishment of trust
 7 funds) is amended by adding at the end the following new
 8 section:

9 **“SEC. 9512. BORDER WALL TRUST FUND.**

10 “(a) CREATION OF TRUST FUND.—There is estab-
 11 lished in the Treasury of the United States a trust fund
 12 to be known as the ‘Border Wall Trust Fund’, consisting
 13 of such amounts as may be appropriated or credited to
 14 such fund as provided in this section or section 9602(b).

15 “(b) TRANSFERS TO TRUST FUND.—There are here-
 16 by appropriated to the Border Wall Trust Fund amounts
 17 equivalent to the amounts designated under section 6098.

18 “(c) EXPENDITURES.—Amounts in the Border Wall
 19 Trust Fund shall be available, as provided in appropria-
 20 tion Acts, only for the purpose of building a physical wall
 21 along the southern border of the United States.”.

22 (c) CLERICAL AMENDMENTS.—

23 (1) The table of parts for subchapter A of chap-
 24 ter 61 of such Code is amended by adding at the
 25 end the following new item:

“PART IX. DESIGNATION OF INCOME TAX PAYMENTS TO BORDER WALL
TRUST FUND.”.

1 (2) The table of sections for subchapter A of
2 chapter 98 of such Code is amended by adding at
3 the end the following new item:

“Sec. 9512. Border Wall Trust Fund.”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2018.

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